



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AUDIT EXAMINATION OF THE  
MONROE COUNTY SHERIFF**

**Calendar Year 2000**

**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE MONROE COUNTY SHERIFF**

#### **Calendar Year 2000**

The Auditor of Public Accounts has completed the Monroe County Sheriff's audit for calendar year 2000. We have issued an unqualified opinion on the financial statement taken as a whole. Based upon the audit work performed, the financial statement is presented fairly in all material respects.

#### **Report Comments - Current Sheriff Jerry Gee:**

- The Sheriff Should Require Depository Institutions To Pledge Or Provide Additional Collateral Of \$1,232,360 To Protect Deposits
- Financial Statements Are To Be Published Within 60 Days After The Close of Year

#### **Report Comments - Former Sheriff Beverly McClendon:**

- Former Sheriff Beverly McClendon Should Eliminate The \$77,351 Deficit In His Official Fee Account
- Former Sheriff Beverly McClendon Should Settle All Unpaid Obligations And Seek Refunds For All Overpayments

#### **Liabilities - Current Sheriff Jerry Gee:**

None.

#### **Liabilities - Former Sheriff Beverly McClendon:**

As of December 31, 1998, the former Sheriff Beverly McClendon had unpaid obligations of \$218,436 consisting of the following:

- \$160,275 of tax money that should be transferred from the former Sheriff's fee account to the former Sheriff's tax account. This money consists of a refund for overpayment of tax commissions, bank service charges, interest, and tax receipts deposited to the former Sheriff's fee account.
- \$27,700 of borrowed money
- \$411 of deputy salary
- \$28,970 of Sheriff's salary for calendar years 1994, 1995, and 1996
- \$1,080 of Carrying Concealed Deadly Weapon license fees

#### **Receivable - Current Sheriff Jerry Gee:**

None.

#### **Receivable - Former Sheriff Beverly McClendon:**

- As of December 31, 1998, the former Sheriff Beverly McClendon had receivables of \$141,465.
- The former Sheriff's fee account is due \$141,465 from the former Sheriff's tax account. This money consists of interest, advertising fees, tax commissions, and miscellaneous refunds.

**EXECUTIVE SUMMARY**  
**AUDIT EXAMINATION OF THE**  
**MONROE COUNTY SHERIFF**  
**Calendar Year 2000**  
**(Continued)**

**Commitments and Contingencies:**

- In April 1998, the Monroe County Attorney, on behalf of the Monroe County Fiscal Court and Monroe County Taxing Districts, filed a lawsuit against former Monroe County Sheriff Beverly McClendon and his bonding company, Ohio Farmers Insurance Company. This lawsuit seeks to recover the deficit of \$180,726 in the former Sheriff's tax account. On March 31, 1999, this lawsuit was amended to include the deficit of \$64,973 in the former Sheriff's fee account as of December 31, 1997. This lawsuit is currently pending in Monroe County Circuit Court.
- The deficit in the former Sheriff's fee account is \$77,351 as of December 31, 1998.

**Related Party Transaction:**

Ronnie Hollinsworth is a magistrate. He is half owner of Travco Oil. The sheriff's office purchased gasoline from Travco Oil. The office spent \$12,361 during calendar year 2000. Sheriff personnel use Travco Oil to purchase gasoline because Travco Oil is the only gas station in town that is open twenty-four hours. This amount is material; however, the transactions with Travco Oil do not appear to violate Monroe County's ethics code.

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AS OF DECEMBER 31, 1998	





EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

T. Kevin Flanery, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Russell Young, Monroe County Judge/Executive

Honorable Jerry Gee, Monroe County Sheriff

Honorable Beverly McClendon, Former Monroe County Sheriff

Members of the Monroe County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of receipts, disbursements, and excess fees of the County Sheriff of Monroe County, Kentucky, for the year ended December 31, 2000. This financial statement is the responsibility of the County Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the County Sheriff prepares the financial statement on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, the accompanying financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the County Sheriff for the year ended December 31, 2000, in conformity with the basis of accounting described above.

The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

To the People of Kentucky  
Honorable Paul E. Patton, Governor  
T. Kevin Flanery, Secretary  
Finance and Administration Cabinet  
Dana Mayton, Secretary, Revenue Cabinet  
Honorable Russell Young, Monroe County Judge/Executive  
Honorable Jerry Gee, Monroe County Sheriff  
Honorable Beverly McClendon, Former Monroe County Sheriff  
Members of the Monroe County Fiscal Court

In accordance with Government Auditing Standards, we have also issued a report dated August 7, 2001, on our consideration of the County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the report comments:

- The Sheriff Should Require Depository Institutions To Pledge Or Provide Additional Collateral Of \$1,232,360 To Protect Deposits
- Financial Statements Are To Be Published Within 60 Days After The Close of Year

Based on the results of our audit, we present the accompanying comments and recommendations, included herein, which discusses the following report comments for former Sheriff Beverly McClendon:

- Former Sheriff Beverly McClendon Should Eliminate The \$77,351 Deficit In His Official Fee Account
- Former Sheriff Beverly McClendon Should Settle All Unpaid Obligations And Seek Refunds For All Overpayments

Respectfully submitted,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
August 7, 2001

MONROE COUNTY  
JERRY GEE, SHERIFF  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES

Calendar Year 2000

Receipts

Federal Grants		\$	28,677
State Fees For Services:			
Finance and Administration Cabinet	\$	5,122	
Cabinet For Human Resources		88	5,210
Circuit Court Clerk:			
Sheriff Security Service	\$	3,475	
Fines and Fees Collected		1,830	5,305
Fiscal Court			31,123
County Clerk - Delinquent Taxes			589
Commission On Taxes Collected			79,168
Fees Collected For Services:			
Advertising Fees	\$	1,435	
Auto Inspections		6,855	
Accident and Police Reports		470	
Serving Papers		11,359	
Carrying Concealed Deadly Weapon Permits		5,445	
Sheriff's Add-On Fees -			
10% of Tax and Penalty		12,937	38,501
Other:			
Miscellaneous			2,001
Interest Earned			2,363
Borrowed Money:			
State Advancement	\$	31,500	
Bank Note		16,000	47,500
Total Receipts		\$	240,437

MONROE COUNTY  
 JERRY GEE, SHERIFF  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES  
 Calendar Year 2000  
 (Continued)

Disbursements

Operating Disbursements and Capital Outlay:

Payments to State:

Carrying Concealed Deadly Weapon Permits	\$	3,755
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Personnel Services-

Deputies' Gross Salaries	55,525
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COPS Gross Salaries	25,500
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Employee Benefits-

Employer's Share FICA	1,951
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Employer Paid Health Insurance	1,226
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Contracted Services-

Contract Labor	6,555
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Vehicle Maintenance and Repairs	8,863
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Miscellaneous	760
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Materials and Supplies-

Office Materials and Supplies	1,227
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Uniforms	777
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Auto Expense-

Gasoline	12,618
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Other Charges-

Conventions and Travel	337
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Dues	25
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Postage	167
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Bond	828
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Miscellaneous	525
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Dog License	131
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Court Costs to Fiscal Court	1,490
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MONROE COUNTY  
 JERRY GEE, SHERIFF  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES  
 Calendar Year 2000  
 (Continued)

Capital Outlay-		
Vehicles	\$ 6,700	
Debt Service:		
State Advancement	31,500	
Notes	16,000	
Interest	<u>1,695</u>	
Total Disbursements		<u>\$ 178,155</u>
Net Receipts		\$ 62,282
Less: Statutory Maximum	\$ 56,482	
Training Allowance	<u>688</u>	<u>57,170</u>
Excess Fees Due County for Calendar Year 2000		\$ 5,112
Payments to County Treasurer:		
March 21, 2001	\$ 4,324	
August 7, 2001	<u>788</u>	<u>5,112</u>
Balance Due at Completion of Audit		<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statement.

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT

December 31, 2000

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

The financial statement has been prepared on a modified cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Under this basis of accounting, certain receipts and certain expenditures are recognized as a result of accrual at December 31, 2000.

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year. A schedule of excess of liabilities over assets is included in this report as a supplemental schedule. The schedule indicates the cumulative effect of prior year deficits under the respective fee official.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

MONROE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 December 31, 2000  
 (Continued)

Note 2. Deposits

The Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. The Sheriff entered into a written agreement with the depository institution and met requirements (a), (b), and (c) stated above. However, as of December 8, 2000, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$1,232,360 of public funds uninsured and unsecured.

The county official's deposits are categorized below to give an indication of the level of risk assumed by the county official at December 8, 2000.

	<u>Bank Balance</u>
Collateralized with securities held by pledging depository institution in the county official's name	\$ 150,000
Uncollateralized and uninsured	<u>1,232,360</u>
Total	<u><u>\$ 1,382,360</u></u>

Note 3. Drug Fund

The Monroe County Sheriff's office established a drug fund in February 1993 with funds received as the result of a drug investigation. These funds were to be used for drug enforcement and education only and are not available for excess fee purposes. As of December 31, 1999, the drug fund had a balance of \$10. During 2000, there were receipts of \$755. Expenditures totaled \$750. As of December 31, 2000, the drug fund had a balance of \$15.

Note 4. Related Party Transaction

Ronnie Hollinsworth is a magistrate and half owner of Travco Oil. The Sheriff's office purchased \$12,361 of gasoline from Travco Oil during calendar year 2000. Sheriff's personnel use Travco Oil to purchase gasoline because it is the only gas station in town that is open twenty-four hours. These transactions with Travco Oil do not violate the Monroe County ethics code.

MONROE COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2000  
(Continued)

Note 5. Litigation

In April 1998, the Monroe County Attorney, on behalf of the Monroe County Fiscal Court and Monroe County Taxing Districts, filed a lawsuit against former Monroe County Sheriff Beverly McClendon and his bonding company, Ohio Farmers Insurance Company. This lawsuit seeks to recover the deficit of \$180,726 in the former Sheriff's tax account. On March 31, 1999, this lawsuit was amended to include the deficit of \$64,973 in the former Sheriff's fee account as of December 31, 1997. This lawsuit is currently pending in Monroe County Circuit Court.

The deficit in the former Sheriff's fee account has increased to \$77,351 as of December 31, 1998. A schedule of excess of liabilities over assets is included as Appendix A to this report. The schedule indicates the cumulative effect of prior year deficits under the respective former official's tax account.

Note 6. COPS Grant

During calendar year 2000, the Monroe County Sheriff was awarded with a COPS in Schools Grant from the Office of Community Oriented Policing Services, U.S. Department of Justice for two new, additional full-time officers in the amount of \$157,352. The grant period is from December 1, 1999 to November 30, 2002. During calendar year 2000, grant receipts totaled \$41,216 and interest earned totaled \$286. Disbursements totaled \$28,963. As of December 31, 2000, the grant account had an unexpended balance of \$12,539.

COMMENTS AND RECOMMENDATIONS - CURRENT SHERIFF



MONROE COUNTY  
JERRY GEE, COUNTY SHERIFF  
COMMENTS AND RECOMMENDATIONS - CURRENT SHERIFF

December 31, 2000

STATE LAWS AND REGULATIONS:

The Sheriff Should Require Depository Institutions To Pledge Or Provide Additional Collateral Of \$1,232,360 To Protect Deposits

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On December 8, 2000, \$1,232,360 of the Sheriff's deposits of public funds in depository institutions were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with Federal Deposit Insurance Corporation insurance, equals or exceeds the amount of public funds on deposit at all times. We recommend that the Sheriff require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times.

*Sheriff's Response:*

*I have talked to bank about this and I am to start this every October. I will notify them.*

Financial Statements Are To Be Published Within 60 Days After The Close of Year

According to KRS 424.220, financial statements are required to be published within 60 days after the close of the calendar year. We recommend that the sheriff start publishing the official annual financial statement within 60 days after the close of the year.

*Sheriff's Response:*

*I will do this.*

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COMMENTS AND RECOMMENDATIONS - FORMER SHERIFF



MONROE COUNTY  
BEVERLY McCLENDON, FORMER COUNTY SHERIFF  
COMMENTS AND RECOMMENDATIONS - FORMER SHERIFF

August 7, 2001

STATE LAWS AND REGULATIONS:

Former Sheriff Beverly McClendon Should Eliminate The \$77,351 Deficit In His Official Fee Account

Based on available records, former Sheriff McClendon is responsible for a \$77,351 deficit in his official fee bank account as of December 31, 1998. We recommend former Sheriff Beverly McClendon eliminate this deficit with a deposit of personal funds. We further recommend that once the deficit is eliminated, the remaining \$28,970 salary due the former Sheriff for 1994, 1995, and 1996 be paid subject to appropriate withholdings.

Former Sheriff Beverly McClendon Should Settle All Unpaid Obligations And Seek Refunds For All Overpayments

The former Sheriff's "Schedule of Excess Of Liabilities Over Assets" (Appendix A) reflects that as of December 31, 1998, the former Sheriff had \$141,465 of receivables. The former Sheriff's fee account is due \$141,465 from the former Sheriff's tax account. This money consists of interest advertising fees, tax commissions, and miscellaneous refunds. In addition, as of December 31, 1998, the former Sheriff owed \$218,436 in unpaid obligations, including \$160,275 of tax account money that should be transferred from the former Sheriff's fee account to the former Sheriff's tax account. This money consists of a refund for overpayment of tax commissions, bank service charges, interest, and tax receipts deposited to the former Sheriff's fee account. We recommend that former Sheriff Beverly McClendon pay all outstanding obligations and transfer \$141,465 from his tax account to his fee account. When these recommendations are enacted and \$77,351 in personal funds are deposited to the former Sheriff's official fee account, funds will be available for all unpaid obligations.

INTERNAL CONTROL - REPORTABLE CONDITIONS:

None.

INTERNAL CONTROL - MATERIAL WEAKNESSES:

None.

PRIOR YEAR

In the prior year audit report, we made the following comments and recommendations that has not been corrected and has been commented on in the current audit report.

- Former Sheriff Beverly McClendon Should Eliminate The \$77,351 Deficit In His Official Fee Account
- Former Sheriff Beverly McClendon Should Settle All Unpaid Obligations And Seek Refunds For All Overpayments

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REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS





EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

T. Kevin Flanery, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Russell Young, Monroe County Judge/Executive

Honorable Jerry Gee, Monroe County Sheriff

Honorable Beverly McClendon, Former Monroe County Sheriff

Members of the Monroe County Fiscal Court

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

We have audited the Monroe County Sheriff for the year ended December 31, 2000, and have issued our report thereon dated August 7, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Monroe County Sheriff's financial statement for the year ended December 31, 2000, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying comments and recommendations.

- The Sheriff Should Require Depository Institutions To Pledge Or Provide Additional Collateral Of \$1,232,360 To Protect Deposits

Report On Compliance And On Internal Control  
Over Financial Reporting Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Monroe County Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a horizontal line extending from the end of the signature.

Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Audit fieldwork completed -  
August 7, 2001

FORMER SHERIFF'S  
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS

As of December 31, 1998

Appendix A



MONROE COUNTY  
 BEVERLY McCLENDON, FORMER SHERIFF  
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS

As of December 31, 1998

Assets

Cash in Bank	\$	128
Deposits in Transit		213
Receivables:		
Amounts Due From Tax Account-		
Advertising Fees - 1992 Taxes	\$	65
Advertising Fees - 1993 Taxes		68
Advertising Fees - 1996 Taxes		157
Interest - 1992 Taxes		1,676
Interest - 1993 Taxes		2,186
Interest - 1995 Taxes		1,034
Interest - 1996 Taxes		1,380
Commissions Due-		
1990 Taxes		105
1993 Taxes		11,274
1994 Taxes		60,201
1995 Taxes		42,383
1996 Taxes		19,191
Tax Refunds Paid From Fee Account		370
Fee Receipts Deposited to Tax Account		1,375
		<hr/>
Total Receivables		<hr/> 141,465
Total Assets	\$	<hr/> 141,806

Liabilities

Outstanding Checks	\$	721
Unpaid Obligations:		
State Treasurer-		
Carry Concealed Deadly Weapons Permit Fees-		
Calendar Year 1997	\$	840
Calendar Year 1998		240

MONROE COUNTY  
 BEVERLY McCLENDON, FORMER SHERIFF  
 SCHEDULE OF EXCESS FEES OF LIABILITIES OVER ASSETS  
 As of December 31, 1998

Liabilities (Continued)

Unpaid Obligations: (Continued)

Amounts Due to Tax Account-

Refund for Overpayment of Tax Commissions-	
1992 Taxes	\$ 8,202
Bank Service Charges - 1993 Taxes	86
Bank Service Charges - 1994 Taxes	103
Bank Service Charges - 1996 Taxes	18
Interest - 1994 Taxes	22
1995 Tax Receipts Deposited to Fee Account	1,013
1996 Tax Receipts Deposited to Fee Account	150,831
Salary Due Sheriff From 1994 Fee Account	12,456
Salary Due Sheriff From 1995 Fee Account	7,742
Salary Due Sheriff From 1996 Fee Account	8,772
Thomas Copass - Net Deputy Salary	411
Borrowed Money - Deposit Bank Of Monroe County	<u>27,700</u>

Total Unpaid Obligations	<u>\$ 218,436</u>
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Total Liabilities	<u>\$ 219,157</u>
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Total Fund Deficit as of December 31, 1998	<u><u>\$ (77,351)</u></u>
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